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# State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY  
DIVISION  
Stephan W. Hamilton  
Director

David M. Cornell  
Assistant Director

February 11, 2015

Town of Cornish  
ATTN: Board of Selectmen  
488 Townhouse Rd  
Cornish, NH 03745

RE: 2014 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review based on the six assessment areas specifically identified in RSA 21-J:11-a and RSA 21-J:14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year by either an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 shall be produced.

In accordance with RSA 21-J:11-a, II, the Department shall report its findings to the Assessing Standards Board and the municipality.

TDD Access: Relay NH 1-800-735-2964

*Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.*

We are pleased to report that you met most of the above standards adopted by the Assessing Standards Board (ASB), with the exception of the following:

Item B.4 a, b & c – Current Use. Some of the town's files were missing applications, adequate site maps and forest grading documentation. Additionally, forest stewardship documentation is not current. The Department recommends the town review all current use files to make sure the applicants meet the current use statutes and rules. Attached, please find the Department's worksheets indicating areas that should be addressed.

Item C.1 a & b – Credits and Exemptions. Some files need new applications and PA-33 forms with trust documentation. The Department recommends that worksheets be utilized to document veteran discharge paperwork and elderly asset and income information. As a result of the review process several credit and exemption records were disqualified.

Item C.2 & 3 – Religious/Educational/Charitable. Religious entities seeking exemption for 2014 and several years previously had not filed the BTLA A-9. Filings should be reviewed by the Selectman annually. Similarly, BTLA A-12 forms for charitable entities should be filed and reviewed annually.

Prior to release of this report to the ASB you have an opportunity to respond to any DRA recommendations made. Your response should be made within 30 days of the date of this letter. We will be in contact with you to schedule a meeting to review this report. We are available to provide assistance to you in any areas not met, if needed.

We would like to thank the staff members who assisted with information retrieval as well as working in an understanding and cooperative manner.

I would like to take this opportunity to remind you that pursuant to RSA75: 8-a Five-Year Valuation as well as Part 2 [Art.] 6. [Valuation and Taxation.] of the State Constitution your next town-wide reappraisal must be completed no later than 2019.

If you have any questions, feel free to contact me.

Sincerely,



Stephan W. Hamilton, Director  
Municipal and Property Division

cc: Assessing Standards Board  
file